



# VITA & TCE Quality Site Requirements Guidance

## FOR PARTNERS

(Rev. 11/11//09)

### Overview

#### Introduction

All taxpayers using the services offered through the Volunteer Income Tax Assistance and Tax Counseling for the Elderly Programs should be confident they are receiving accurate return preparation and quality service. The goal of the **Quality Site Requirements** is to ensure quality and accuracy of return preparation and the consistent operation of sites. The QSRs must be communicated to all partners and site coordinators to ensure IRS and partner mutual objectives are met.

A **return is accurate** when the tax law is applied correctly and the return is free from error, based on the taxpayer interview and all supporting documentation.

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#### Background

Our partners and volunteers are the most valuable resources SPEC has in the volunteer tax preparation program. The QSRs were developed to ensure VITA/TCE sites have consistent guidelines to assist with the operation of each site. It is SPEC's responsibility to provide site coordinators and volunteers with the tools and support necessary to comply with each QSR.

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#### Filing Season 2010 Changes

- QSR Number 1 was updated to include a requirement that all VITA/TCE instructors and site quality reviewers must be certified, at a minimum, intermediate level.
  - QSR Number 1 was updated to include the requirement that all volunteers agree to the *Volunteer Standards of Conduct* by signing Form 13615.
  - QSR Numbers 2 and 4 were updated to require all VITA/TCE grant recipients use of IRS Form 13614-C, *Intake/Interview & Quality Review Sheet*, at all their sites.
  - QSR Number 3 was updated to include Volunteer Tax Alerts and AARP Cyber Tax Messages regarding tax law reminders/updates as reference material.
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#### Where to locate the Quality Site Requirements

The Quality Site Requirements are stated above and are also located:

- On [www.irs.gov](http://www.irs.gov) - Key word search: Community Network
  - In Publication 1084, *IRS Volunteer Site Coordinator's Handbook*
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**What are the  
Quality Site  
Requirements?**

The 10 practices below have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation. These 10 practices are:

1. All volunteers must agree to the *Volunteer Standards of Conduct* by signing Form 13615. Volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct quality reviews of completed tax returns must be certified. All VITA/TCE instructors and site quality reviewers must be certified, at a minimum, at the intermediate level.
2. All sites must use an Intake and Interview Process. This process must include correctly using an approved intake and interview sheet for every return prepared. All VITA/TCE grant recipients must use Form 13614-C, *Intake/Interview & Quality Review Sheet*, at all their sites.
3. All sites must have the following reference materials available for use by every volunteer return preparer and Quality Reviewer; preferably at each workstation.
  - Publication 4012, *Volunteer Resource Guide*
  - Publication 17, *Your Federal Income Tax for Individuals*
  - *Volunteer Alerts (tax law updates only)*
    - *Volunteer Tax Alerts (formally known as Volunteer Quality Alerts), or*
    - *AARP Cyber Tax Messages.*
4. All sites must use a Quality Review process, which includes a 100% review of all returns. This process must include correctly using an approved Quality Review check sheet for every return. All VITA/TCE grant recipients must use Form 13614-C, *Intake/Interview & Quality Review Sheet*, at all their sites.
5. All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer.
6. Privacy and confidentiality guidelines must be followed.
7. Title VI of the Civil Rights Act of 1964 information must be displayed or provided to taxpayers at designated sites.
8. The correct Site Identification Number (SIDN) must be shown on ALL returns prepared.
9. The correct Electronic Filing Identification Number (EFIN) must be used.
10. Security guidelines must be followed.

## Guidelines - Quality Site Requirements

### 1) Volunteer Agreement and Certification Requirements

All volunteers must agree to the Volunteer Standards of Conduct by signing Form 13615. Volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct quality reviews of completed tax returns must be certified. All VITA/TCE instructors and site quality reviewers must be certified, at a minimum, at the intermediate level.

### Volunteer Agreement

**Volunteer Agreement:** All volunteers participating in the VITA/TCE Program must sign Form 13615, *Volunteer Agreement*. Form 13615 places specific emphasis on the **volunteers signing and dating the form**.

Form 13615 includes the following agreements to the volunteer codes of conduct.

As a participant in the VITA/TCE Program, I agree to the following standards of conduct:

- I will treat all taxpayers professionally, with courtesy and respect.
- I will safeguard the confidentiality of taxpayer information.
- I will apply the tax laws equitably and accurately to the best of my ability.
- I will only prepare returns for which I am certified. (Basic, Advanced, etc.)
- I will exercise reasonable care to use and protection of equipment and supplies.
- I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.
- I will not accept payment from taxpayers for the services I provide. I may receive compensation as an employee of a program sponsor.
- I will ensure the returns I prepare follow the Intake/Interview and Quality Review Processes.

All partners/site coordinators are required to provide their local IRS SPEC relationship manager with a list of all volunteers working at the site. The list should include volunteer names, date(s) of certification, and their level of training. The preferred document for reporting VITA/TCE volunteers is Form 13206, *Volunteer Assistance Summary Report*. After the initial list (Form 13206) is submitted for the filing season, site coordinators have an additional responsibility to complete a new form as additional volunteers report to their sites. Form 13206 must be sent to the local SPEC relationship manager by the third business day after the end of each month. Volunteer certifications (Form 13206 or Form 13615) are to be maintained at the site or partner level.

Some partners such as AARP Tax Aide and the National Community Tax Coalition will not complete Form 13206; instead, they will send their volunteer certifications on a unified list and not by site. However, these partners must secure Form 13615 from all volunteers.

The volunteer lists (Form 13206 or partner-created list) are submitted to the Territory by the third business day after the end of each month. Additional guidance on Volunteer Certification can be secured from the *Volunteer Reporting and Certification process guidance* listed on [www.irs.gov](http://www.irs.gov), keyword/search term, *Community Network*.

In summary, a copy of Form 13615 or Form 13206 (or partner-created form) must be available at each site for every volunteer at the site to verify each volunteer agreed to the codes of conduct. **Again, ALL volunteers—even those who are not preparing returns—must agree to and sign Form 13615.**

## Volunteer Certification

**Certification:** Volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct Quality Reviews of tax returns must complete and pass the IRS test. This constitutes an annual certification in current tax law. If the site uses a screener and the screener addresses or provides assistance with tax law-related issues, the screener must be certified at the level of the complexity for each return. Volunteers can only prepare or quality review returns based on their level of certification.

**New:** All instructors and site quality reviewers must be certified at, a minimum, at the intermediate level. If the site is preparing returns at the advanced, Military, International, Foreign Student/Scholar or Puerto Rico levels, the volunteer's certification level should be comparable.

Volunteers who assist in various roles (for example, greeters, receptionists, equipment coordinators, etc.) but who do not provide assistance with tax law related issues do not have to certify.

Every VITA/TCE site must develop a process to ensure volunteers are preparing returns based on their appropriate level of certification.

For VITA/TCE certification, volunteers must complete one of the following IRS (classroom, self-study or Link & Learn Taxes) or partner-created training courses based on the type or level of returns they will be preparing at their site:

- Basic
- Intermediate
- Advanced
- Military
- International
- Foreign Student/Scholar
- Puerto Rico

NOTE: AARP Tax Aide requires its tax counselors to be certified at the Advanced level. If AARP volunteers are not certified at the advanced level, the counselor/volunteer should not prepare, correct returns, conduct quality reviews, or perform any other tax law-required duties. The AARP state coordinator must be advised.

Volunteers are certified at the above levels by passing one of the following tests with a score of 80% or above:

1. IRS paper testing using the associated test in the printed student test materials
2. IRS electronic testing through Link & Learn Taxes
3. IRS electronic testing through TaxWise® University

#### **Inappropriate Actions**

Inappropriate actions may include, but are not limited to, the following:

- Accepting tax account payments on balance due returns from taxpayers. Taxpayers must be advised to send all payments to the appropriate service center or provide the closest Taxpayer Assistance Center address for payment delivery. If the taxpayer prefers to mail their payment, the appropriate address based on the location of the taxpayer's residence should be provided to the taxpayer.
- Charging for VITA/TCE services
- Requiring donations for return preparation services rendered
- Selling or destroying government-issued equipment and/or software
- Creating false documents and/or statements
- Allegations of criminal tax fraud and/or under investigation
- Other inappropriate actions or violations, not listed above

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#### **Site Coordinator's Corrective Actions for not following the Volunteer Agreement**

**When inappropriate actions occur**, the Site Coordinator must immediately notify the RM and/or TM for immediate assistance. If you are unable to reach your local IRS/SPEC territory office, e-mail us at [partner@irs.gov](mailto:partner@irs.gov).

#### **Site Coordinator's Corrective Actions for not following the Volunteer Certification Process**

If there is no signed copy of a Form 13615, *Volunteer Agreement*, for every volunteer working at the site, secure a copy. If necessary, contact your local IRS SPEC territory relationship manager or e-mail us at [partner@irs.gov](mailto:partner@irs.gov).

**If one or more** volunteers at the site are uncertified, volunteers should complete the return they are currently working on. The volunteers may not prepare any other returns until they become certified or proof of certification is obtained. A certified volunteer should review the return for accuracy. Uncertified volunteers and their site coordinators should be directed to the **Link & Learn Taxes** located on IRS.gov or to Publication 4491, Process-Based Training Guide, to assist them in becoming certified.

**If all volunteers** at the site are uncertified, taxpayers should be given other local VITA/TCE site locations that will assist them in their tax return

preparation. The site cannot reopen until certified volunteers are present at the site.

If volunteers are certified, but the **verification has not been provided**, the volunteer may be allowed to complete the return they are currently working on and a certified volunteer should review the return for accuracy. The volunteer may not prepare any other returns until the certification verification is provided to the site coordinator.

If volunteers are not fully certified based on the difficulty of the return, volunteers should complete the return they are preparing and a certified volunteer with the appropriate level of certification should review the return for accuracy. Volunteers should not complete any future returns above their certification level.

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**2)  
All sites must  
use an Intake  
and Interview  
Process**

All sites must use an Intake and Interview Process. This process must include correctly using an approved Intake and Interview Sheet for every return prepared. **New: All VITA/TCE grant recipients must use IRS Form 13614-C, *Intake/Interview & Quality Review Sheet*, at all their sites.**

It is a requirement for all volunteers preparing returns to use an Intake and Interview Process. The process used will include an interview with the taxpayer while using an approved intake sheet to ensure the accurate information has been secured from the taxpayer. The Intake and Interview Process must ask the same or similar questions as listed on Form 13614C, *Intake/Interview & Quality Review Sheet*.

The Intake and Interview Process must include:

1. Verifying the address and identity of the taxpayer
2. Explaining to the taxpayer that they are ultimately responsible for the information on the return; therefore, they need to review the return prior to signing it.
3. Asking the taxpayer whether they were uncertain about any responses
4. Explaining to the taxpayer the tax preparation process and encouraging them to ask questions throughout the interview process
5. Asking probing questions to ensure that complete information is gathered

Resources for volunteer return preparers:

1. Form 13614C or IRS-approved, partner-developed Intake and Interview Sheet.
2. Publication 4012, *Volunteer Resource Guide* - Interview Tips and flow charts to probe for accurate and complete information
3. Publication 17, *Your Federal Income Tax for Individuals*.
4. *Volunteer Tax Alerts* or *AARP Cyber Tax Messages*

While intake sheets are useful tools for gathering information, relying too heavily on them without looking at source documents and asking follow-up questions often leads to mistakes. Volunteers should look at proof of identity, Social Security cards, and all Forms W-2, 1099 and 1098 and other documents. The volunteer should effectively take advantage of the taxpayer interview by asking questions and confirming information. Having a conversation with the taxpayer can help identify other issues that might affect the return.

All VITA/TCE grant recipients must use Form 13614-C, *Intake/Interview & Quality Review Sheet*, at all their sites. All other sites may still request approval for using partner-developed intake sheet. If your site is interested in using a partner-developed intake sheet, please contact your local IRS SPEC relationship manager for the approval process. They will explain the process for approving an alternate form and detail the questions, which must be included on a similar partner-created form.

**Site  
Coordinator  
Corrective  
Action for  
Intake and  
Interview  
Process**

If an intake and interview sheet is not being completed on all returns or no approved intake sheet tool is being used at the site, you can contact your local IRS SPEC relationship manager for an immediate supply of Form 13614-C, *Intake/Interview Sheet*. If you are unable to reach your local IRS SPEC territory relationship manager, e-mail us at [partner@irs.gov](mailto:partner@irs.gov).

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**3.  
All Sites Must  
Have  
Reference  
Materials  
Available**

**All sites must have the following reference materials available for use by every volunteer return preparer and Quality Reviewer, preferably at each workstation. Volunteer reference materials now include volunteer alerts.**

- Publication 4012, *Volunteer Resource Guide*
- Publication 17, *Your Federal Income Tax for Individuals*
- **New: Volunteer Alerts:**
  1. *Volunteer Tax Alerts (VTA, Formally known as Volunteer Quality Alerts)* These alerts provide updates, or identified errors on tax law topics only.
  2. *AARP Cyber Tax Messages* – If the above alerts pertain to AARP sites, they will be re-formatted and issued to all AARP volunteers.

Reference materials such as Publication 17, Publication 4012 and all current Volunteer Alerts should be available for use by every volunteer return preparer and Quality Reviewer and, where possible, be located at every volunteer tax preparation workstation. Sites using TaxWise® have electronic access to Publications 17 and 4012.

NOTE: Publication 3189, *Volunteer e-file Administrator Guide*, should be available as a resource tool at all e-file sites.



The use of reference materials is an important key to producing an accurate return. As an example, a large number of mistakes in return preparation occur in when determining filing status, dependency and eligibility for tax credits. Each of these determinations can be made in a quality fashion by simply following one of the flow charts or decision trees in Publication 4012. Training volunteer tax preparers to use these flow charts should be an emphasized part of training. Each site must have key reference materials available to help foster the use of these resources.

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**Site  
Coordinator's  
Corrective  
Actions**

If no resource materials are available at your site, you can download the available reference materials from the TaxWise CD. If your sites do not receive Volunteer Alerts, your IRS SPEC relationship manager must assist you with a method for receiving them through e-mail, mail, IRS Web site, etc. If necessary, please contact the IRS SPEC relationship manager for assistance. If you are unable to reach your local IRS/SPEC territory relationship manager, e-mail us at [partner@irs.gov](mailto:partner@irs.gov).

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**4)  
Quality  
Review  
Process  
Being Used**

**All sites must use a Quality Review process, which includes a 100% review of all returns. This process must include correctly using an approved Quality Review check sheet for every return.** . All VITA/TCE grant recipients must use Form 13614-C Intake/Interview & Quality Review Sheet at all their sites.

A Quality Review process at each site should be used to confirm that tax law was correctly applied and is free from error, based on the interview of the taxpayer and the available supporting documents. A Quality Review process at each site should contain the following critical components for an effective and thorough Quality Review of the tax returns:

- The taxpayer should participate in the Quality Review process
- The Quality Reviewer is required to use a standardized checklist (Form 13614C, *Combined Intake/Interview & Quality Review*, Form 8158, *Quality Review Check Sheet* (or IRS-approved, partner-developed checklist)
- The Quality Reviewer is required to use the available source documents to confirm identity, income, expenses and credits on the return (Publication 4012, Publication 17)

**Preferred Quality Review Method:** Every return is required to be quality reviewed using available source documents, the intake and interview information and a Quality Review tool. A designated Quality Reviewer is the preferred method to conduct the Quality Review process. However, if the site cannot have a designated reviewer, an acceptable Quality Review can be an exchange with another preparer as long as both reviewers are certified at the



same level (or higher), based on the complexity of the return. If possible, self-review should only be conducted in a one-person volunteer site. The review process must ensure that all source documents used in the tax return preparation be included in the review process, as well as the Intake/Interview and Quality Review check sheet.

The quality review component of the tool (or an approved alternative) should be used to ensure a Quality Review is completed. All VITA/TCE grant recipients must use Form 13614-C Intake/Interview & Quality Review Sheet at all their sites. All other sites may request to use a partner developed quality review sheet. If an IRS-approved partner developed sheet is used, it must contain the same or similar questions as listed on Form 13614C.

**Site  
Coordinator's  
Corrective  
Actions**

If Quality Reviews are not being completed on all returns or no approved Quality Review tool is being used at the site, you can contact your local IRS SPEC relationship manager for an immediate supply of Form 13614-C, *Intake/Interview Sheet*. If you are unable to reach your local IRS/SPEC territory relationship manager, e-mail us at [partner@irs.gov](mailto:partner@irs.gov).

**5)  
All sites are  
Timely Filing  
or delivering  
Tax Returns**

**All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer.**

Timely delivery of returns must include:

- Retrieving e-file acknowledgements timely (preferred within 48 hours of transmission)
- Promptly working e-file rejects that can be corrected by the volunteer
- Timely notifying taxpayers (attempted within 24 hours) if rejects cannot be corrected
- Providing the taxpayer with a completed return along with the correct processing center mailing address (for paper returns)
- Promptly notifying taxpayers if any other problems are identified with return processing

An attempt should be made to work all rejects as soon as possible. The TaxWise® Reject Report can be used as a tool to ensure all rejects are being corrected.

Reasonable attempts must be taken to inform the taxpayer within 24 hours if a reject can not be corrected or if the changes made exceed the following dollar limits, which means the taxpayer(s) must sign the return again:

- \$50 to "Total Income" or "AGI" or
- \$14 "Total Tax", "Federal Income Tax Withheld", "Refund" or "Amount You Owe".

Refer to Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*, and Publication 3189, *Volunteer e-file Administrator Guide*, for further guidance on working rejects. Pub. 3189 is designed as a resource guide to assist volunteer *e-file* administrators in implementing the correct electronic filing procedures at volunteer *e-file* sites.

Refer to IRS.gov for Publication 17 and/or 1040 instructions for Submission Processing Center addresses for paper returns.

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**Site  
Coordinator's  
Corrective  
Actions**

If you are having problems with understanding the process or need assistance for:

- Promptly working rejects
- Timely contacting taxpayers with unresolved rejects
- Providing taxpayers with the correct mailing addresses or
- Promptly notifying taxpayers with any other problems with timely return processing

Please refer to Publication 3189 or contact your local IRS SPEC relationship manager. If you are unable to reach your local IRS SPEC territory relationship manager, e-mail us at [partner@irs.gov](mailto:partner@irs.gov).

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**6)  
Privacy and  
Confidentiality  
Guidelines are  
followed.**

**Privacy and confidentiality guidelines must be followed.**

- Publication series 4491, *Process Based Training Guide*
- Link & Learn Taxes (available on [www.irs.gov](http://www.irs.gov))
- Form 13615, *Volunteer Agreement*
- **Publication 4299, *Privacy and Confidentiality***

**Publication 4299 provides guidance on protecting the privacy of taxpayers', volunteers' and partners' individual information.** This publication must be available at every site and used when referring to privacy and confidentiality. The key principles are:

- Partners and volunteers must keep confidential the information provided by taxpayers for tax return preparation.
  - Partners and site coordinators must keep confidential any personal volunteer information provided.
  - Partners must obtain taxpayer signed consent, before tax return, information can be disclosed to any third party or used for any purpose other than filing the return.
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**Site  
Coordinator's  
Corrective  
Actions**

If the site does not have a copy of Publication 4299, this product can be ordered using Form 2333V or by contacting your local IRS SPEC contact. If you are unable to reach your local IRS SPEC territory relationship manager, e-mail us at [partner@irs.gov](mailto:partner@irs.gov).

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**7)  
Title VI  
Information is  
Provided to  
all Taxpayers**

**Title VI of the Civil Rights Act of 1964 information must be displayed or provided to taxpayers at designated sites.**

Title VI notification must be provided to the taxpayer at the point of contact between the volunteer and the taxpayer, even if a return is not completed. This information may either be displayed at the site by posting Publication 4053, *Your Civil Rights are Protected*, or by providing the taxpayer with envelope Publication 730, *Important Tax Records*, (or partner-developed envelope) or stuffer Publication 4481, *Your Civil Rights are Protected*. TCE recipients are required to use Title VI language but are not required to use IRS-developed products.

**Military Exception:** Per General Legal Services and the External Civil Rights Unit, military sites do not have a requirement to sign the Title VI sponsorship agreement but are required to display the Title VI posters at their sites. The military is required display their own process for resolving EEO issues or they can use ours. Bottom line, it is allowed to use its process for resolving all alleged discriminatory actions.

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**Site  
Coordinator's  
Corrective  
Actions**

If the site has a requirement to have a Title VI product at the site but does not, the product(s) should be ordered by using Form 2333V or contact your local IRS SPEC relationship manager. If you are unable to reach your local IRS SPEC territory relationship manager, e-mail us at [partner@irs.gov](mailto:partner@irs.gov).

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**8)  
Correct Site  
Identification  
Number  
(SIDN) is  
Used**

**The correct Site Identification Number (SIDN) must be shown on ALL returns prepared.**

*E-file* administrators should set up computer defaults to ensure the correct Site Identification Number (SIDN) automatically appears on the tax return. Refer to Publication 3189, *Volunteer e-file Administrator Guide*, for information on setting defaults. Volunteers should manually enter the correct SIDN on each paper return and use the overprint form with the bold format indicated in the Paid Preparer's Section. If they use a tax form without the bold format, they should enter the correct SIDN in the space provided in the preparer's SSN/PTIN field in the paid preparer's section.

**Site  
Coordinator's  
Corrective  
Actions**

Site coordinators should sample check computers and/or paper returns to ensure the site is using a correct SIDN. If an incorrect SIDN or no SIDN is discovered, then all computers and returns should be reviewed. The correct SIDN can be secured from your local IRS/SPEC relationship manager. SPEC relationship managers can assist site coordinators with setting all defaults. If you are unable to reach your local IRS SPEC territory relationship manager, e-mail us at [partner@irs.gov](mailto:partner@irs.gov).

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**9)  
Correct  
Electronic  
Filing  
Identification  
Number  
(EFIN) is Used**

**The correct Electronic Filing Identification Number (EFIN) must be used.**

Form 8633, *Application to Participate in the IRS e-file Program*, must be completed to obtain an EFIN for a site. A separate EFIN must be requested for each physical location. *E-file* administrators should set up computer defaults to ensure the correct EFIN automatically appears on the tax return. Please refer to Publication 3189, *Volunteer e-file Administrator Guide* for further EFIN procedures.

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**Site  
Coordinator's  
Corrective  
Actions**

Site coordinators should sample check computers (Form 8879) to ensure the site is using a correct EFIN. If an incorrect EFIN is discovered, then all computers should be reviewed and corrected. The RM should be contacted for assistance. The TC or RM will provide the correct EFIN to you. If you are unable to reach your local IRS SPEC territory relationship manager, e-mail us at [partner@irs.gov](mailto:partner@irs.gov).

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**10)  
Security  
guidelines are  
being  
followed**

**Security guidelines must be followed**

Publication 4299, *Privacy and Confidentiality – A Public Trust*, serves as the central document for providing guidance covering security of information at VITA/TCE sites; however, security is also mentioned in:

- Publication 3189, *Volunteer e-file Administrator Guide*
- Publication 1084, *Volunteer Site Coordinator's Handbook*
- Publication 1101, *Application Package and Guidelines for Managing a TCE Program*
- Publication 4473, *Welcome to the IRS Computer Loan Program*

Publication 4299 provides guidance on securing the individual information shared by taxpayers, volunteers and partners. This publication must be available at the site to ensure security guidelines are followed. The key principles of the document regarding security are:

- Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after the filing season.

- Partners with a need to retain and use the information (for purposes other than return preparation) must follow the 7216 procedures in Publication 4299 for securing a signed notice from the taxpayer.
  - Partners and volunteers who use IRS-loaned equipment must delete taxpayer information after filing season tax return preparation activities are completed.
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**Site  
Coordinator's  
Corrective  
Actions**

If taxpayer information is not appropriately destroyed or properly retained and protected, the site coordinator should work with their IRS SPEC relationship manager to create an effective information security process for the site. If you are unable to reach your local IRS SPEC territory relationship manager, please e-mail us at [partner@irs.gov](mailto:partner@irs.gov).

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## **Discontinuance of IRS Support**

**Discontin-  
uance of IRS  
Support**

Discontinuance of IRS support should be the **last resort** and only if the site coordinator or sponsoring partner adamantly refuses, verbally or through action/no-action to comply or other circumstances involving inappropriate actions or violations. If a site is non-compliant, the RM or TM will provide specific recommended corrective actions to be taken which will enable the site and the territory to correct the situation. Sound judgment will be used to determine the appropriate follow-up timeframes for each case.

If a site remains non-compliant, it will be the Territory Manager's decision as to what IRS-provided support should be discontinued. Area Office review and approval is required before rendering a final decision to ensure all possible mediation attempts are considered. Upon Area Office review and approval, notification and concurrence from the Director, Headquarters Operations must be secured prior to support being withdrawn.

If a site has conducted inappropriate activities that may have a negative impact on the integrity of the Service and the VITA/TCE programs, Headquarters must be notified immediately.

In rare instances, Headquarters executives may issue a determination to discontinue a national partner's relationship. In these instances, Headquarters will provide guidance for discontinuance of support.

The physical safety of all parties at the site will be the highest priority. If in the process of discontinuing a relationship or removing government property from a site, the environment becomes confrontational, SPEC employees should immediately leave the premises, contact the Treasury Inspector General for Tax Administration and the TM, and await their assistance and/or guidance on how to proceed. The TM will notify the Area Office who will notify the Director, Headquarters Operations.

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**Discontin-  
uance of IRS  
Support -  
Required  
Actions**

All territories must take the following actions to ensure no taxpayers are harmed when discontinuing IRS support of VITA/TCE sites.

➤ **The Territories must:**

- Validate all taxpayer returns have been transmitted/acknowledged and either accepted by the IRS or delivered to the taxpayer for submission to IRS. If the taxpayer's return is not complete, refer the taxpayer to another nearby volunteer site.
- If the site is a VITA/TCE grant recipient, the TM will contact the Grant Office at 404-338-7894 for instructions on termination a grant recipient, and refer to *Publications 4671, VITA Grant Program* and *Publication 1101, TCE Grant Program*.
- If the site is an e-file site, the procedures should be followed for deactivating the EFIN.
- If the site is using an alternative electronic return preparation and transmission software, (e.g. H & R Block Tax Works), the site coordinator should back up all taxpayer data and provide the disk to the TM or tax consultant/relationship manager to be maintained by the local IRS SPEC territory office.
- Per Publication 1345, *IRS e-file Handbook for Authorized IRS e-file providers of Individual Income Tax Returns* and Publication 3189, all Forms 8453 not previously forwarded to the appropriate processing center must be forwarded.
- Secure and maintain taxpayer consents (IRC 7216) for one year from the date signed.
- Destroy all publicity posters and training materials
- Ensure all loaned computers are returned to the Computer Depot.
- Ensure all loaned printers are returned to the territory.
- If applicable, provide the sites with procedures for deleting taxpayer data.

➤ **E-file sites must:**

- Validate all returns have been transmitted and acknowledged by IRS. If the return was rejected, ensure appropriate actions have been taken to either correct the error and/or provide the taxpayer with a paper return for submission to IRS.
- Follow the procedures for deactivation of the VITA/TCE EFIN.
- Back-up all taxpayer returns, if appropriate.
- After backing up the data, delete all taxpayer data from every IRS-loaned or non-IRS computers. Instructions can be secured from the IRS SPEC Territory Office for deleting taxpayer information on TaxWise and TaxWorks.
- Return the IRS-loaned software disk to the local IRS SPEC territory office.
- Return IRS-loaned printers to the local IRS SPEC territory office.
- Return IRS-loaned computers to the Computer Depot.
- Return Forms 8879, *IRS e-file Authorization signature* (with taxpayer signatures) to the local IRS-SPEC territory office.

➤ **All sites must:**

- Return *Taxpayer Consents* secured as required by IRC 7216, if appropriate, (with taxpayer signatures) to the local IRS SPEC territory office.
- Return IRS products to the local IRS SPEC territory office.
- Return IRS training materials to the local IRS SPEC territory office.
- Discontinue using IRS or SPEC logos.